



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0056 Red Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,822,914.09	1,822,914.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	69,576.05	69,576.05	0.00	0.00	0.00	0.00
222X Educational Media Services	71,195.77	71,195.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,782.15	137,782.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	234,678.32	234,678.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,096.50	14,230.77	26,865.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	372,198.20	372,198.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	252,892.42	162,702.42	0.00	90,190.00	0.00	0.00
31XX Food Services	181,712.54	181,712.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,803.63	7,803.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,222.70	40,222.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,480.76	0.00	0.00	16,480.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,610.41	0.00	0.00	5,610.41	0.00	0.00
Totals	3,254,163.54	3,115,016.64	26,865.73	112,281.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,254,163.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0057 Red Lodge H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,122,418.74	1,121,953.24	0.00	465.50	0.00	0.00
21XX Support Services - Students	77,947.66	77,947.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	172.21	172.21	0.00	0.00	0.00	0.00
222X Educational Media Services	51,802.73	51,802.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,022.90	125,022.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,548.87	142,548.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,857.76	14,230.77	30,626.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	267,138.68	267,138.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	185,526.65	120,216.65	0.00	65,310.00	0.00	0.00
31XX Food Services	23,258.39	23,258.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,180.32	41,180.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	148,538.65	148,538.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,439.83	0.00	0.00	6,439.83	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	95,981.06	0.00	0.00	95,981.06	0.00	0.00
Totals	2,332,834.45	2,134,011.07	30,626.99	168,196.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,332,834.45					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0056 Red Lodge Elem	Indirect/Direct	26,865.73 / 3,115,016.64	0.86%				
	LE 0057 Red Lodge H S	Indirect/Direct	30,626.99 / 2,134,011.07	1.44%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0056 Red Lodge Elem			0.0085	0.0079	0.0076	0.0074	0.86%
	0057 Red Lodge H S			0.0085	0.0079	0.0076	0.0074	1.44%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0056 Red Lodge Elem			0.0000	0.0000	0.0000	0.0000	
	0057 Red Lodge H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0056 Red Lodge Elem			0.0085	0.0079	0.0076	0.0074	
	0057 Red Lodge H S			0.0085	0.0079	0.0076	0.0074	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0056 Red Lodge Elem						0.76%	
	0057 Red Lodge H S						0.87%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0244 Red Lodge Public Schools		Your Preliminary Rate by School System (SS) is:				0.82%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

05 Carbon 0245 Bridger K-12 Schools

0059 Bridger K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,563,921.05	1,544,345.05	0.00	19,576.00	0.00	0.00
21XX Support Services - Students	161,670.32	161,670.32	0.00	0.00	0.00	0.00
22XX Educational Media Services	75,670.34	75,670.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	152,759.06	152,759.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,457.91	114,457.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,748.44	16,658.17	64,090.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	355,215.94	316,982.94	0.00	38,233.00	0.00	0.00
27XX Student Transportation Services	119,897.24	119,897.24	0.00	0.00	0.00	0.00
31XX Food Services	138,979.21	138,979.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,823.40	37,823.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,764.72	91,764.72	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	25,862.86	0.00	0.00	0.00	25,862.86	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,785.00	0.00	0.00	3,785.00	0.00	0.00
Totals	2,922,555.49	2,771,008.36	64,090.27	61,594.00	25,862.86	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,922,555.49					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0059 Bridger K-12 Schools	Indirect/Direct	64,090.27 / 2,771,008.36		2.31%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0059 Bridger K-12 Schools	0.0314	0.0291	0.0279	0.0269	2.31%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0059 Bridger K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0059 Bridger K-12 Schools	0.0314	0.0291	0.0279	0.0269	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0059 Bridger K-12 Schools				2.63%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0245 Bridger K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.63%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0246 Joliet Public Schools

0060 Joliet Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,351,452.00	1,343,562.00	0.00	7,890.00	0.00	0.00
21XX Support Services - Students	500.00	500.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	56,015.00	56,015.00	0.00	0.00	0.00	0.00
222X Educational Media Services	33,551.00	33,551.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,622.00	62,622.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,664.00	82,664.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,357.00	0.00	60,357.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,781.00	184,781.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,372.00	107,372.00	0.00	0.00	0.00	0.00
31XX Food Services	200,582.00	194,871.00	0.00	5,711.00	0.00	0.00
34XX Extracurricular - Activities	432.00	432.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,034.00	41,034.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,638.00	0.00	0.00	10,638.00	0.00	0.00
Totals	2,192,000.00	2,107,404.00	60,357.00	24,239.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,192,000.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0246 Joliet Public Schools

0061 Joliet H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	730,219.00	717,742.00	0.00	12,477.00	0.00	0.00
21XX Support Services - Students	176.00	176.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,815.00	49,815.00	0.00	0.00	0.00	0.00
222X Educational Media Services	56,943.00	56,943.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,484.00	53,484.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,384.00	89,384.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,379.00	0.00	51,379.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	187,829.00	187,829.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,466.00	75,466.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	929.00	929.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,850.00	112,850.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,355.00	0.00	0.00	16,355.00	0.00	0.00
Totals	1,424,829.00	1,344,618.00	51,379.00	28,832.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,424,829.00					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

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	LE 0060 Joliet Elem	Indirect/Direct	60,357.00 / 2,107,404.00	2.86%		
	LE 0061 Joliet H S	Indirect/Direct	51,379.00 / 1,344,618.00	3.82%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0060 Joliet Elem	0.0413	0.0404	0.0411	0.0376	2.86%
	0061 Joliet H S	0.0413	0.0404	0.0411	0.0376	3.82%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0060 Joliet Elem	0.0000	0.0000	0.0000	0.0000	
	0061 Joliet H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0060 Joliet Elem	0.0413	0.0404	0.0411	0.0376	
	0061 Joliet H S	0.0413	0.0404	0.0411	0.0376	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0060 Joliet Elem	3.59%	
	0061 Joliet H S	3.77%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0246 Joliet Public Schools	3.68%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0253 Roberts K-12 Schools

0069 Roberts K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	754,217.53	754,217.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,773.56	28,773.56	0.00	0.00	0.00	0.00
222X Educational Media Services	24,679.16	24,679.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,930.42	94,930.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,583.60	33,583.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,886.64	0.00	59,886.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,717.75	162,717.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,919.51	88,919.51	0.00	0.00	0.00	0.00
31XX Food Services	93,367.85	93,367.85	0.00	0.00	0.00	0.00
33XX Community Services	15,820.52	15,820.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,733.24	9,733.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,776.96	40,776.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,500.00	0.00	0.00	5,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,298.46	0.00	0.00	23,298.46	0.00	0.00
Totals	1,436,205.20	1,347,520.10	59,886.64	28,798.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,436,205.20					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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	LE 0069 Roberts K-12 Schools	Indirect/Direct	59,886.64 / 1,347,520.10		4.44%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0069 Roberts K-12 Schools	0.0490	0.0484	0.0474	0.0477	4.44%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0069 Roberts K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0069 Roberts K-12 Schools	0.0490	0.0484	0.0474	0.0477	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0069 Roberts K-12 Schools				4.50%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0253 Roberts K-12 Schools	Your Preliminary Rate by School System (SS) is:	4.50%	
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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0255 Fromberg K-12

0072 Fromberg K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	886,107.74	886,107.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,505.15	36,505.15	0.00	0.00	0.00	0.00
222X Educational Media Services	34,646.66	34,646.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,639.25	90,639.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,817.29	22,817.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,081.06	0.00	57,081.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,715.86	204,821.56	0.00	63,894.30	0.00	0.00
27XX Student Transportation Services	97,615.59	97,615.59	0.00	0.00	0.00	0.00
31XX Food Services	92,396.55	92,396.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,912.13	17,912.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,218.32	53,218.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,556.40	0.00	0.00	2,556.40	0.00	0.00
9999 Undistributed	364.00	364.00	0.00	0.00	0.00	0.00
Totals	1,660,576.00	1,537,044.24	57,081.06	66,450.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,660,576.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0072 Fromberg K-12	Indirect/Direct	57,081.06 / 1,537,044.24	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.71%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0072 Fromberg K-12	0.0346	0.0352	0.0328	0.0316	3.71%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0072 Fromberg K-12	0.0346	0.0000	0.0328	0.0316	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0072 Fromberg K-12	0.0346	0.0352	0.0328	0.0316	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0072 Fromberg K-12				3.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0255 Fromberg K-12	Your Preliminary Rate by School System (SS) is:	3.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 0257 Belfry K-12 Schools

0076 Belfry K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	727,408.00	702,686.00	0.00	24,722.00	0.00	0.00
21XX Support Services - Students	22,436.92	22,436.92	0.00	0.00	0.00	0.00
222X Educational Media Services	65,287.61	65,287.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,818.02	50,818.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,780.11	45,780.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,383.17	3,142.53	47,240.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	223,355.87	198,788.87	0.00	24,567.00	0.00	0.00
27XX Student Transportation Services	128,113.42	41,231.42	0.00	86,882.00	0.00	0.00
31XX Food Services	108,776.62	108,776.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,527.20	31,527.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,032.17	37,032.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	77,434.00	0.00	0.00	77,434.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	669.90	0.00	0.00	669.90	0.00	0.00
Totals	1,569,023.01	1,307,507.47	47,240.64	214,274.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,569,023.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0076 Belfry K-12 Schools	Indirect/Direct	47,240.64 / 1,307,507.47		3.61%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0076 Belfry K-12 Schools	0.0296	0.0324	0.0308	0.0305	3.61%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0076 Belfry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0076 Belfry K-12 Schools	0.0296	0.0324	0.0308	0.0305	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0076 Belfry K-12 Schools			3.03%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0257 Belfry K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.03%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

05 Carbon 1069 Luther Elementary

1231 Luther Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	220,203.84	220,203.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,577.50	1,577.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,711.54	21,711.54	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,690.19	45,690.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,177.45	20,177.45	0.00	0.00	0.00	0.00
31XX Food Services	31,262.03	31,262.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	202.30	202.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	900.00	900.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	245.54	0.00	0.00	245.54	0.00	0.00
9999 Undistributed	1,100.00	1,100.00	0.00	0.00	0.00	0.00
Totals	343,070.39	342,824.85	0.00	245.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	343,070.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 1231 Luther Elem	Indirect/Direct	0.00 / 342,824.85	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	1231 Luther Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1069 Luther Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.00%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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